SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 3/LD/P/2004 Dated: 25.02.2004.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 18th day of February is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004
(ACT NO. 3 OF 2004)
AN
ACT

further to amend the Sikkim Motor Vehicle Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Fifty-fifth Year of the Republic of India as follows:-

Short title, extent and commencement. 1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2004.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of Section 4. 2. In the Sikkim Motor Vehicles Taxation Act, 1982, after sub-section (4) of section 4, the following sub-section shall be inserted, namely:-

"(5) The taxes for all categories of motor vehicles shall be paid within a grace period of 15 (fifteen days) from the date on which taxes become payable. The penalty shall be imposed after the expiry of the grace period. The grace period shall be15 (fifteen) calendar days (not working days) after the expiry date of the previous taxes paid. If the last date of the grace period is a Sunday or a public holiday, all taxes shall be accepted without penalty on the next working day. The penalty imposed shall be as under:-

(a) After the expiry of 15 days (grace period) the penalty payable shall be 50% on the total tax amount.

(b) After the expiry of 30 days the penalty payable shall be 100% on the total tax amount.

By Order.

T.D. RINZING
Secretary to the Govt. of Sikkim,
Law Department.

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